of well works during the year 1939-40 has not been satisfactory except in the districts of Kolar, Hassan and Shimoga. The Deputy Commissioners of Districts are requested to see that all incomplete wells are completed expeditiously and that the programme for well works drawn up for the current year is worked out in full to the extent of the funds allotted along with the contribution payable by the local bodies.'

H. V. NARAYANA RAO,
Secretary to Government,
Law Department.

FINANCIAL SECRETARIAT

Passes orders on the report of the Public Accounts Committee for the year 1938-39.

READ—

Audit and Appropriation Report of the Comptroller to Government on the accounts for 1938-39.

2. Report of the Public Accounts Committee thereon.

ORDER NO. FL. 1595-1670—G. F. 211-39-8, DATED BANGALORE, THE 20TH SEPTEMBER 1940.

Recorded.

APPROPRIATION REPORT.

2. *Para 4:—Excesses over Grants.*—The excesses over grants have appeared under 12 heads. The Committee recommend that the excesses be passed, subject to certain observations in regard to the large excess of Rs. 7,39,370 under "Expenditure Chargeable to Road Fund." Government also consider that the explanation furnished by the Public Works Department for the large excess under the above head cannot be considered to be satisfactory at all. The Public Works Department could have taken timely steps to obtain sanction for the additional funds required, or in the alternative, if this was not practicable, nothing prevented the Department from taking action to get the excess expenditure regularised before the expiry of the year. The Heads of Departments are again instructed to take steps to ensure that excesses over sanctioned grants are avoided as far as possible and whenever such excesses are found to be inevitable, to obtain sanction of Government thereto at the earliest possible opportunity.

AUDIT REPORT.

3. *Para 6:—Delay in the Submission of Stock Verification Returns and Replies to Audit Objections and Inspection Notes.*—With regard to the delay brought to notice in this respect, the Committee consider that it is desirable to lay down that certificates should be sent by the officers concerned, along with their salary bills for the month following that in which the prescribed returns are due, to the effect that they have been sent on the dates fixed, and that in regard to cases where timely disposal could not be secured, a certificate of the next higher controlling officer to the effect that time had been allowed, might be appended to the certificate to accompany the salary bill.

Government agree with the Committee that some arrangement on the above lines is essential to ensure the timely submission of the prescribed periodical stock verification returns. The Comptroller is requested to submit for the consideration of Government, at a very early date, draft rules to be embodied in the Mysore Civil Account Code, to give practical effect to the substance of the above recommendation.

4. *Para 7:—Expenditure without, or in excess of, Sanctioned Estimates or Appropriation.*—In their Order No. Fl. 708-80—G. F. 288-38-13, dated 7—8th August 1939, Government have issued detailed instructions in the matter of the regulation of expenditure on works with reference to the sanctioned estimates and

appropriations. The Committee have observed that they have reason to apprehend that the instructions laid down in the above order are not being strictly followed and have expressed their desire that the procedure so prescribed in the financial interests of Government should be strictly respected by the officers incurring expenditure on pain of their being held personally responsible for departures. Government also note with concern that in spite of repeated warnings there is still evidence of a lack of sense of responsibility on the part of the officers of the Public Works Department in complying with the requirements of the financial rules and standing orders in this respect. The Chief Engineer is requested to impress on the several officers concerned the imperative necessity and their duty to see that every possible precaution is taken to avoid a recurrence of such irregularities and to warn them that any remissness in this direction will be taken very severe notice of.

5. The suggestion of the Committee that the Letter of Credit System be extended to all the Divisions of the Public Works Department has already been adopted by Government and necessary instructions have been issued in Government Order No. Fl. 1140-1212—G. F. 56-40-1, dated 27th August 1940, with a view to bring it into effect from the current official year. The Comptroller is requested to examine the question of introducing this system to the Electrical Department also, in consultation with the Chief Electrical Engineer, and submit a report to Government at an early date.

6. The attention of the Heads of Departments is invited to the other observations and suggestions of the Committee and those in the Audit Report for taking necessary action.

A. N. RAGHAVACHAR,
Secretary to Government,
Financial Department.

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